

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth, HTA and ERS,
and PBA.**

**NOTICE OF CORRESPONDENCE REGARDING THE FOUR HUNDRED SIXTIETH
OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF THE COMMONWEALTH OF
PUERTO RICO, PUERTO RICO HIGHWAYS AND TRANSPORTATION
AUTHORITY, EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF
THE COMMONWEALTH OF PUERTO RICO, AND PUERTO RICO PUBLIC
BUILDINGS AUTHORITY TO PROOF OF CLAIM NO. 147357**

To the Honorable United States District Court Judge Laura Taylor Swain:

1. On May 13, 2022, the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), and the Puerto Rico Public

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Buildings Authority (“PBA” and together with the Commonwealth, HTA, and ERS, the “Debtors”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² filed the *Four Hundred Sixtieth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, the Puerto Rico Highways and Transportation Authority, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Public Buildings Authority to Cross-Debtor Duplicate Claims* [ECF No. 20791] (the “Four Hundred Sixtieth Omnibus Objection”) to various proofs of claim.

2. The Four Hundred Sixtieth Omnibus Objection seeks to disallow claims filed against the Debtors, as identified in the column titled “Claims to Be Disallowed” (collectively, the “Claims to Be Disallowed”), which assert the same liabilities as other proofs of claim filed against the Commonwealth and ERS, as identified in the column titled “Remaining Claims” (each a “Remaining Claim” and collectively, the “Remaining Claims”), each as listed on Exhibit A thereto. Based upon a review of the Commonwealth’s books and records, the asserted liability properly lies, if at all, against the Commonwealth – the entity against which the Remaining Claim is asserted. The Claims to Be Disallowed thus do not represent valid claims against the debtors against whom they are currently asserted.

3. Any party who disputed the Four Hundred Sixtieth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on June 13, 2022, in accordance with the Court-approved notice attached to the Four Hundred Sixtieth Omnibus Objection as Exhibit C thereto, which was served in English and Spanish on the individual creditors subject to

² PROMESA is codified at 48 U.S.C. §§ 2101–2241.

the Four Hundred Sixtieth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Sixteenth Amended Notice, Case Management and Administrative Procedures* [ECF No. 20190-1]). *See Certificate of Service* [ECF No. 21011].

4. The Debtors received the attached correspondence from José Manuel Alamo Cuevas (“Alamo Cuevas”), a copy of which is attached hereto as Exhibit “A” (the “Alamo Cuevas Response”), regarding Proof of Claim No. 147357 (the “First Alamo Cuevas Claim”). A certified translation of the Alamo Cuevas Response is attached hereto as Exhibit “A-1”.

5. The First Alamos Cuevas Claim, filed on June 29, 2018 against the Commonwealth, asserts liabilities in an “undetermined amount” against the Department of Education, an agency of the Commonwealth, for allegedly accrued, but unpaid, wage adjustments. First Alamo Cuevas Claim at 2-3. On the same day, Alamo Cuevas filed a second claim against ERS, which was logged by Kroll as Claim No. 138930 (the “Remaining Alamo Cuevas Claim”).³ Following the transfer of the Remaining Alamo Cuevas Claim to the Commonwealth, the Debtors filed the Four Hundred Sixtieth Omnibus Objection against the First Alamo Cuevas Claim because it asserts liabilities that are duplicative of the liabilities asserted in the Remaining Alamo Cuevas Claim.

6. The Alamo Cuevas Response, a copy of a notice accompanying the Four Hundred Sixtieth Omnibus Objection on which Alamo Cuevas handwrote a note, was received by Kroll

³ The Second Alamo Cuevas Claim was subject to the *Four Hundred Fifty-First Omnibus Objection (Non-Substantive) of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Claims Asserted Against the Incorrect Debtor* [ECF No. 20782] (the “Four Hundred Fifty-First Omnibus Objection”), which was granted on October 5, 2022. *See Order Granting Four Hundred Fifty-First Omnibus Objection (Non-Substantive) of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Claims Asserted against the Incorrect Debtor* [ECF No. 22516]. In Exhibit A to the Four Hundred Fifty-First Omnibus Objection, ERS identified the Second Alamo Cuevas Claim as asserting liabilities against the Commonwealth because the proof of claim and supporting documentation showed that any liability arising from Claim No. 138930 would reside, if at all, against the Commonwealth.

Restructuring Associates on July 11, 2022. The Alamo Cuevas Response states that “the increase(s) was (were) not granted.” Alamo Cuevas Response at 1. It does not, however, Alamo Cuevas does not dispute that the First Alamo Cuevas Claim asserts liabilities that are duplicative of the liabilities asserted by a Remaining Alamos Cuevas Claim originally filed by Cuevas against the ERS, and later reclassified to assert liability against the Commonwealth.

7. Accordingly, the Alamo Cuevas Claim should be disallowed. Alamo Cuevas will not be prejudiced by the disallowance of the Alamo Cuevas Claim because he will retain the Remaining Alamo Cuevas Claim asserted against the Commonwealth. The Debtors reserve the right to object to the Remaining Alamo Cuevas Claim on any other basis whatsoever.

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Dated: April 11, 2023
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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